

ALL NUMBERS IN THIS REPORT
MUST BE ROUNDED TO THE
NEAREST DOLLAR.

COMPONENT UNIT
ANNUAL FINANCIAL REPORT

FOR: Oyster Bay Sewer District
Name of Component Unit

TOWN OF OYSTER BAY
Name of Primary Government

Years Ended December 31, 2023 and 2022

All numbers should be rounded to the nearest dollar.

State of New York
Office of the State Comptroller
Division of Municipal Affairs
Albany, New York 12236

AX	Operating Fund	SS08
AFR	Operating Fund	SS
	Capital Projects Fund	H00
	Debt Service	V00
	Fixed Assets	K00
	LT Obligations	W5

	A	B	C	D	E	F	G	H
1	Oyster Bay Sewer District							
2	FUND	TYPE	ITEM					AMOUNT
3	SS	:	1	:	200	:		929194
4	SS	:	1	:	201	:		0
5	SS	:	1	:	210	:		50
6	SS	:	1	:	220	:		0
7	SS	:	1	:	223	:		0
8	SS	:	1	:	230	:		0
9	SS	:	1	:	231	:		0
10	SS	:	1	:	235	:		0
11	SS	:	1	:	360	:		0
12	SS	:	1	:	370	:		0
13	SS	:	1	:	380	:		0
14	SS	:	1	:	381	:		0
15	SS	:	1	:	383	:		0
16	SS	:	1	:	389	:		0
17	SS	:	1	:	391	:		0
18	SS	:	1	:	410	:		0
19	SS	:	1	:	440	:		95519
20	SS	:	1	:	445	:		0
21	SS	:	1	:	450	:		4738
22	SS	:	1	:	451	:		0
23	SS	:	1	:	452	:		0
24	SS	:	1	:	453	:		0
25	SS	:	1	:	454	:		0
26	SS	:	1	:	480	:		63360
27	SS	:	1	:	489	:		0
28	SS	:	1	:	495	:		0
29	SS	:	2	:	600	:		128283
30	SS	:	2	:	601	:		62253
31	SS	:	2	:	615	:		0
32	SS	:	2	:	626	:		0
33	SS	:	2	:	630	:		13224
34	SS	:	2	:	631	:		0
35	SS	:	2	:	633	:		0
36	SS	:	2	:	637	:		0
37	SS	:	2	:	687	:		0
38	SS	:	2	:	688	:		0
39	SS	:	2	:	690	:		0
40	SS	:	2	:	691	:		0
41	SS	:	2	:	694	:		0
42	SS	:	2	:	695	:		0
43	SS	:	2	:	710	:		0
44	SS	:	2	:	716	:		0
45	SS	:	2	:	717	:		0
46	SS	:	2	:	718	:		0
47	SS	:	2	:	719	:		0
48	SS	:	2	:	720	:		0
49	SS	:	2	:	721	:		0
50	SS	:	2	:	722	:		0
51	SS	:	2	:	723	:		0
52	SS	:	2	:	724	:		0
53	SS	:	2	:	725	:		0
54	SS	:	2	:	726	:		0
55	SS	:	2	:	728	:		0
56	SS	:	2	:	729	:		0
57	SS	:	2	:	730	:		0
58	SS	:	2	:	739	:		0
59	SS	:	4	:	806	:		63360
60	SS	:	4	:	807	:		0
61	SS	:	4	:	814	:		0

	A	B	C	D	E	F	G	H
62	SS	:	4	:	815	:	:	0
63	SS	:	4	:	827	:	:	0
64	SS	:	4	:	863	:	:	0
65	SS	:	4	:	867	:	:	0
66	SS	:	4	:	878	:	:	0
67	SS	:	4	:	882	:	:	0
68	SS	:	4	:	884	:	:	0
69	SS	:	4	:	899	:	:	0
70	SS	:	4	:	913	:	:	0
71	SS	:	4	:	914	:	:	181275
72	SS	:	4	:	915	:	:	644466
73	SS	:	4	:	917	:	:	0
74	SS	:	7	:	511	:	:	0
75	SS	:	7	:	530	:	:	0
76	SS	:	7	:	599	:	:	181275
77	SS	:	7	:	1049	:	:	4326330
78	SS	:	7	:	1099	:	:	170000
79	SS	:	7	:	2199	:	:	691665
80	SS	:	7	:	2399	:	:	0
81	SS	:	7	:	2499	:	:	26000
82	SS	:	7	:	2599	:	:	0
83	SS	:	7	:	2649	:	:	0
84	SS	:	7	:	2699	:	:	0
85	SS	:	7	:	2799	:	:	0
86	SS	:	7	:	2899	:	:	0
87	SS	:	7	:	3099	:	:	0
88	SS	:	7	:	4099	:	:	0
89	SS	:	7	:	5099	:	:	0
90	SS	:	7	:	5799	:	:	0
91	SS	:	8	:	962	:	:	0
92	SS	:	8	:	990	:	:	0
93	SS	:	8	:	1999	:	:	0
94	SS	:	8	:	8999	:	:	3242032
95	SS	:	8	:	9199	:	:	1449438
96	SS	:	8	:	9899	:	:	310000
97	SS	:	10	:	1001	:	:	4048394
98	SS	:	10	:	1028	:	:	0
99	SS	:	10	:	1030	:	:	0
100	SS	:	10	:	1081	:	:	183020
101	SS	:	10	:	1090	:	:	0
102	SS	:	10	:	1091	:	:	0
103	SS	:	10	:	1120	:	:	0
104	SS	:	10	:	2120	:	:	0
105	SS	:	10	:	2122	:	:	690710
106	SS	:	10	:	2128	:	:	0
107	SS	:	10	:	2144	:	:	0
108	SS	:	10	:	2374	:	:	0
109	SS	:	10	:	2389	:	:	0
110	SS	:	10	:	2392	:	:	0
111	SS	:	10	:	2401	:	:	78028
112	SS	:	10	:	2410	:	:	0
113	SS	:	10	:	2414	:	:	0
114	SS	:	10	:	2421	:	:	0
115	SS	:	10	:	2450	:	:	0
116	SS	:	10	:	2590	:	:	0
117	SS	:	10	:	2620	:	:	0
118	SS	:	10	:	2650	:	:	0
119	SS	:	10	:	2655	:	:	0
120	SS	:	10	:	2660	:	:	0
121	SS	:	10	:	2665	:	:	0
122	SS	:	10	:	2680	:	:	3005

	A	B	C	D	E	F	G	H
123	SS	:	10	:	2690	:	:	0
124	SS	:	10	:	2701	:	:	990
125	SS	:	10	:	2705	:	:	0
126	SS	:	10	:	2706	:	:	0
127	SS	:	10	:	2710	:	:	0
128	SS	:	10	:	2770	:	:	6281
129	SS	:	10	:	2801	:	:	0
130	SS	:	10	:	3089	:	:	0
131	SS	:	10	:	3901	:	:	0
132	SS	:	10	:	3960	:	:	0
133	SS	:	10	:	3989	:	:	0
134	SS	:	10	:	3990	:	:	0
135	SS	:	10	:	4089	:	:	0
136	SS	:	10	:	4960	:	:	0
137	SS	:	10	:	4989	:	:	0
138	SS	:	10	:	4990	:	:	0
139	SS	:	10	:	5031	:	:	
140	SS	:	10	:	5050	:	:	
141	SS	:	10	:	5710	:	:	
142	SS	:	10	:	5730	:	:	
143	SS	:	10	:	5781	:	:	0
144	SS	:	10	:	5788	:	:	0
145	SS	:	10	:	5789	:	:	0

	A	B	C	D	E	F	G	H
146	H	:	1	:	200	:	:	22726
147	H	:	1	:	201	:	:	-
148	H	:	1	:	223	:	:	-
149	H	:	1	:	230	:	:	-
150	H	:	1	:	231	:	:	-
151	H	:	1	:	380	:	:	-
152	H	:	1	:	381	:	:	-
153	H	:	1	:	391	:	:	13,224
154	H	:	1	:	395	:	:	-
155	H	:	1	:	410	:	:	-
156	H	:	1	:	440	:	:	-
157	H	:	1	:	445	:	:	-
158	H	:	1	:	450	:	:	-
159	H	:	1	:	451	:	:	-
160	H	:	1	:	452	:	:	-
161	H	:	1	:	453	:	:	-
162	H	:	1	:	454	:	:	-
163	H	:	1	:	455	:	:	-
164	H	:	1	:	480	:	:	-
165	H	:	1	:	489	:	:	-
166	H	:	1	:	495	:	:	-
167	H	:	2	:	600	:	:	5840
168	H	:	2	:	601	:	:	0
169	H	:	2	:	626	:	:	0
170	H	:	2	:	630	:	:	0
171	H	:	2	:	631	:	:	-
172	H	:	2	:	633	:	:	0

	A	B	C	D	E	F	G	H
173	H	:	2	:	688	:	:	16349
174	H	:	2	:	691	:	:	0
175	H	:	2	:	730	:	:	0
176	H	:	4	:	806	:	:	-
177	H	:	4	:	807	:	:	-
178	H	:	4	:	878	:	:	-
179	H	:	4	:	882	:	:	-
180	H	:	4	:	898	:	:	-
181	H	:	4	:	899	:	:	-
182	H	:	4	:	913	:	:	-
183	H	:	4	:	914	:	:	-
184	H	:	4	:	915	:	:	13,761
185	H	:	4	:	917	:	:	-
186	H	:	10	:	2389	:	:	0
187	H	:	10	:	2390	:	:	0
188	H	:	10	:	2392	:	:	0
189	H	:	10	:	2397	:	:	0
190	H	:	10	:	2401	:	:	-
191	H	:	10	:	2545	:	:	-
192	H	:	10	:	2680	:	:	-
193	H	:	10	:	2690	:	:	-
194	H	:	10	:	2701	:	:	-
195	H	:	10	:	2705	:	:	-
196	H	:	10	:	2706	:	:	-
197	H	:	10	:	2710	:	:	-
198	H	:	10	:	2770	:	:	-
199	H	:	10	:	2780	:	:	-
200	H	:	10	:	3097	:	:	-
201	H	:	10	:	3960	:	:	-
202	H	:	10	:	3989	:	:	-
203	H	:	10	:	3990	:	:	-
204	H	:	10	:	4097	:	:	-
205	H	:	10	:	4960	:	:	-

	A	B	C	D	E	F	G	H
206	H	:	10	:	4989	:	:	-
207	H	:	10	:	4990	:	:	-
208	H	:	10	:	4997	:	:	-
209	H	:	10	:	5031	:	:	53,086
210	H	:	10	:	5700	:	:	-
211	H	:	10	:	5710	:	:	-
212	H	:	10	:	5720	:	:	-
213	H	:	10	:	5730	:	:	-
214	H	:	10	:	5731	:	:	-
215	H	:	10	:	5781	:	:	-
216	H	:	10	:	5785	:	:	-
217	H	:	10	:	5789	:	:	-
218	H	:	10	:	5790	:	:	-
219	K	:	13	:	101	:	:	26000
220	K	:	13	:	102	:	:	1154020
221	K	:	13	:	103	:	:	18678228
222	K	:	13	:	104	:	:	848965
223	K	:	13	:	105	:	:	7840
224	K	:	13	:	106	:	:	1529592
225	K	:	13	:	107	:	:	0
226	K	:	13	:	108	:	:	436739
227	K	:	13	:	112	:	:	-842478
228	K	:	13	:	113	:	:	-9511404
229	K	:	13	:	114	:	:	-696271
230	K	:	13	:	116	:	:	-1062746
231	K	:	13	:	117	:	:	0
232	K	:	13	:	121	:	:	0
233	K	:	13	:	122	:	:	0
234	K	:	13	:	124	:	:	0
235	K	:	13	:	127	:	:	0
236	K	:	13	:	128	:	:	0
237	K	:	13	:	131	:	:	0
238	K	:	13	:	132	:	:	0
239	K	:	13	:	134	:	:	0
240	K	:	13	:	137	:	:	0
241	K	:	13	:	138	:	:	0
242	W	:	2	:	605	:	:	0
243	W	:	2	:	619	:	:	0
244	W	:	2	:	626	:	:	0
245	W	:	2	:	628	:	:	294646
246	W	:	2	:	631	:	:	0
247	W	:	2	:	637	:	:	0
248	W	:	2	:	638	:	:	1167091
249	W	:	2	:	681	:	:	0
250	W	:	2	:	682	:	:	0
251	W	:	2	:	683	:	:	10778081
252	W	:	2	:	685	:	:	0
253	W	:	2	:	686	:	:	0
254	W	:	2	:	687	:	:	677971
255	W	:	2	:	689	:	:	0

	A	B	C	D	E	F	G	H	I
1	OysterBaySewerDistrict								
2	FUND	TYPE	HEM	OBJECT	AMOUNT				
3	SS	;	11	;	1375	;	4	;	0
4	SS	;	11	;	1910	;	4	;	0
5	SS	;	11	;	1920	;	4	;	0
6	SS	;	11	;	1930	;	4	;	0
7	SS	;	11	;	1940	;	2	;	0
8	SS	;	11	;	1950	;	4	;	0
9	SS	;	11	;	1980	;	4	;	6689
10	SS	;	11	;	1989	;	1	;	0
11	SS	;	11	;	1989	;	2	;	0
12	SS	;	11	;	1989	;	4	;	0
13	SS	;	11	;	1989	;	8	;	0
14	SS	;	11	;	8110	;	1	;	6689
15	SS	;	11	;	8110	;	2	;	0
16	SS	;	11	;	8110	;	4	;	0
17	SS	;	11	;	8110	;	8	;	315993
18	SS	;	11	;	8120	;	1	;	0
19	SS	;	11	;	8120	;	2	;	578059
20	SS	;	11	;	8120	;	4	;	0
21	SS	;	11	;	8120	;	8	;	0
22	SS	;	11	;	8130	;	1	;	0
23	SS	;	11	;	8130	;	2	;	0
24	SS	;	11	;	8130	;	4	;	0
25	SS	;	11	;	8130	;	8	;	1654020
26	SS	;	11	;	8136	;	4	;	0
27	SS	;	11	;	8140	;	1	;	0
28	SS	;	11	;	8140	;	2	;	0
29	SS	;	11	;	8140	;	4	;	0
30	SS	;	11	;	8140	;	8	;	0
31	SS	;	11	;	8150	;	1	;	0
32	SS	;	11	;	8150	;	2	;	0
33	SS	;	11	;	8150	;	4	;	0
34	SS	;	11	;	8150	;	8	;	0
35	SS	;	11	;	8189	;	1	;	0
36	SS	;	11	;	8189	;	2	;	0
37	SS	;	11	;	8189	;	4	;	0
38	SS	;	11	;	8189	;	8	;	0
39	SS	;	11	;	8760	;	1	;	0
40	SS	;	11	;	8760	;	2	;	0
41	SS	;	11	;	8760	;	4	;	0
42	SS	;	11	;	8760	;	8	;	0
43	SS	;	11	;	9010	;	8	;	0
44	SS	;	11	;	9030	;	8	;	0
45	SS	;	11	;	9040	;	8	;	2961275
46	SS	;	11	;	9045	;	8	;	0
47	SS	;	11	;	9050	;	8	;	245905
48	SS	;	11	;	9055	;	8	;	150505
49	SS	;	11	;	9060	;	8	;	29964
50	SS	;	11	;	9070	;	8	;	0
51	SS	;	11	;	9089	;	8	;	0
52	SS	;	11	;	9700	;	6	;	0
53	SS	;	11	;	9710	;	6	;	0
54	SS	;	11	;	9720	;	6	;	1322058
55	SS	;	11	;	9730	;	6	;	
56	SS	;	11	;	9785	;	6	;	279749
57	SS	;	11	;	9781	;	6	;	0
58	SS	;	11	;	9788	;	6	;	0
59	SS	;	11	;	9789	;	6	;	0
60	SS	;	11	;	9790	;	6	;	0
61	SS	;	11	;	9797	;	6	;	0
62	SS	;	11	;	9700	;	7	;	0
63	SS	;	11	;	9710	;	7	;	0
64	SS	;	11	;	9720	;	7	;	279749
65	SS	;	11	;	9730	;	7	;	0
66	SS	;	11	;	9781	;	7	;	0
67	SS	;	11	;	9785	;	7	;	0
68	SS	;	11	;	9788	;	7	;	0
69	SS	;	11	;	9789	;	7	;	0
70	SS	;	11	;	9790	;	7	;	0
71	SS	;	11	;	9795	;	7	;	0
72	SS	;	11	;	9797	;	7	;	0
73	SS	;	11	;	9901	;	9	;	0

	A	B	C	D	E	F	G	H	I
74	SS	;	11	;	9950	;	9	;	28720
75	SS	;	11	;	9970	;	9	;	4598491
76	H	;	11	;	8110	;	2	;	0
77	H	;	11	;	8120	;	2	;	0
78	H	;	11	;	8130	;	2	;	0
79	H	;	11	;	8140	;	2	;	0
80	H	;	11	;	8150	;	2	;	0
81	H	;	11	;	8197	;	2	;	53086
82	H	;	11	;	8745	;	2	;	0
83	H	;	11	;	8760	;	1	;	0
84	H	;	11	;	8760	;	2	;	0
85	H	;	11	;	8760	;	4	;	0
86	H	;	11	;	8989	;	2	;	0
87	H	;	11	;	8997	;	2	;	0
88	H	;	11	;	9901	;	9	;	0

Oyster Bay Sewer District
Operating Fund - Balance Sheets
December 31, 2023 and 2022

	ACCOUNT T #	2023	2022
<u>ASSETS</u>			
Cash	200	\$ 929,194	\$ 605,514
Cash in Time Deposits	201		
Petty Cash	210	50	50
Cash from Obligations	220		
Cash with Fiscal Agent	223		
Cash - Special Reserves	230		
Cash in Time Deposits - Special Reserves	231		
Cash, Customers Deposits	235		
Sewer Rents Receivable	360		
Special Assessments Receivable	370		
Accounts Receivable	380		
Accrued Interest Receivable	381		
Unbilled Receivables	383		
Allowance for Receivables	389		
Due From Other Funds	391		
Due from State & Federal Government	410		
Due From Other Governments	440		
Due From Town of Oyster Bay	440A	95519	88024
Inventory of Materials & Supplies	445		
Investments in Securities	450	4738	4512
Investments in Repurchase Agreements	451		
Investments in Securities, Special Reserves	452		
Invest in Repurch Agree, Special Reserves	453		
Leases Receivable	454		
Prepaid Expenses	480	63360	55825
Miscellaneous Current Assets (Specify)	489		
Total Assets		1092861	753925
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources	495		
Total Deferred Outflows of Resources			
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		1092861	753925

	ACCOUNT T #	2023	2022
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Accounts Payable	600	128283	93129
Accrued Liabilities	601	62253	61448
Customers Deposits	615		
Bond Anticipation Notes Payable	626		
Due to Other Funds	630	13224	69097
Due to Other Governments	631		
Due to Town of Oyster Bay	631A		
Due to Financial Institution for Overdrawn Accounts	633		
Due to Employees' Retirement System	637		
Compensated Absences	687		
Other Liabilities (specify)	688		
Overpayments & Clearing Account	690		
Consolidated Payroll	710		
Individual Retirement Account	716		
Deferred Compensation	717		
State Retirement	718		
Disability Insurance	719		
Group Insurance	720		
NYS Income Tax	721		
Federal Income Tax	722		
Income Executions	723		
Association and Union Dues	724		
US Savings Bonds	725		
Social Security Tax	726		
NYC Income Tax	728		
Employee Annuities	729		
Guarantee and Bid Deposits	730		
Taxes Collected other Governments	739		
Total Liabilities		203760	223674

	ACCOUNT T #	2023	2022
Deferred Inflows of Resources:			
Deferred Inflow of Resources:	691		
Deferred Taxes	694		
Deferred Tax Revenue - Reserve for Excess	695		
Total Deferred Inflows of Resources			
Fund Balance:			
Not in Spendable Form	806	63360	55825
Must Remain Intact	807		
Workers Compensation Reserve	814		
Unemployment Insurance Reserve	815		
Retirement Contribution Reserve	827		
Insurance Reserve	863		
Reserve for Employee Benefits & Accrued Liabilities	867		
Capital Reserve	878		
Reserve for Repairs	882		
Fund Balance-Reserved for Bonded Debt	884		
Other Restricted Fund Balance (specify	899		
Committed Fund Balance	913		
Assigned Appropriated Fund Balance	914	181275	198586
Assigned Unappropriated Fund Balance	915	644466	275840
Unassigned Fund Balance (USE ONLY FOR DEFICIT)	917		
Total Fund Balance		889101	530251
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		1092861	753925

Oyster Bay Sewer District
Operating Fund - Revenue
Years Ended December 31, 2023 and 2022

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
<u>REAL PROPERTY TAXES</u>			
Real Property Taxes	1001	\$ 4,048,394	\$ 3,639,966
Special Assessments Ad Valorem	1028		
Special Assessments	1030		
TOTAL REAL PROPERTY TAXES		4,048,394	3,639,966
<u>REAL PROPERTY TAX ITEMS</u>			
Other Payments in Lieu of Taxes (PILOT)	1081	183,020	174,460
Interest and Penalties on Real Property Taxes	1090		
Interest and Penalties on Special Assessments	1091		
TOTAL REAL PROPERTY TAX ITEMS		183,020	174,460
<u>NON PROPERTY TAX ITEMS</u>			
Sales Tax (from County)	1120		
TOTAL NON PROPERTY TAX ITEMS			
<u>DEPARTMENTAL INCOME</u>			
Sewer Rents	2120		
Sewer Charges	2122	690,710	579,924
Interest & Penalties on Sewer Accts	2128		
Water Service Charges	2144		
TOTAL DEPARTMENTAL INCOME		690,710	579,924

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
<u>INTERGOVERNMENTAL CHARGES</u>			
Sewer Serv Other Govts	2374		
Misc Revenue, Other Govts	2389		
Debt Service - Other Govts	2392		
TOTAL INTERGOVERNMENTAL CHARGES			
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	2401	78,028	18,831
Rental of Real Property	2410		
Rental of Equipment	2414		
Lease Payments Collected	2421		
Commissions	2450		
TOTAL USE OF MONEY AND PROPERTY		78,028	18,831
<u>LICENSES AND PERMITS</u>			
Permits, Other	2590		
TOTAL LICENSES AND PERMITS			
<u>FINES AND FORFEITURES</u>			
Forfeitures of Deposits	2620		
TOTAL FINES AND FORFEITURES			

	ACCOUNT #	2023	2022
<u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u>			
Sales of Scrap & Excess Materials	2650		
Sales, Other (Specify	2655		
Sales of Real Property	2660		
Sales of Equipment	2665		
Insurance Recoveries	2680	3,005	
Other Compensation for Loss	2690		
TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS		3,005	
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Refunds of Prior Year's Expenditures	2701	990	
Gifts and Donations	2705		
Grants from Local Governments	2706		
Premiums on Obligations	2710		
Unclassified (specify)	2770	6,281	1,845
TOTAL MISCELLANEOUS LOCAL SOURCES		7,271	1,845
<u>INTERFUND REVENUES</u>			
Interfund Revenues	2801		
INTERFUND REVENUES			

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
<u>STATE AID</u>			
State Aid, Other Aid (specify)	3089		
State Aid, Oper & Main Of Sewer	3901		
State Aid Emergency Disaster	3960		
State Aid, Other Home and Comm Service	3989		
State Aid, Sewer Cap Proj	3990		
TOTAL STATE AID			
<u>FEDERAL AID</u>			
Federal Aid - Other (specify)	4089		
Federal Aid, Emergency Disaster Assistance	4960		
Federal Aid, Other Home and Comm Services	4989		
Federal Aid, Sewer Cap Proj	4990		
TOTAL FEDERAL AID			
TOTAL REVENUES		\$ 5,010,428	\$ 4,415,026

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
OTHER FINANCING SOURCES			
<u>INTERFUND TRANSFERS</u>			
Interfund Transfers	5031		
Interfund Transfers for Debt Service	5050		
TOTAL INTERFUND TRANSFERS			
<u>PROCEEDS OF OBLIGATIONS:</u>			
Serial Bonds	5710		
Bond Anticipation Notes	5730		
Subscription-Based IT Arrangement	5781		
Leases	5788		
Other Debt	5789		
TOTAL PROCEEDS OF OBLIGATIONS			
TOTAL OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES		\$ 5,010,428	\$ 4,415,026

	A	B	C	D	E	F
1	Oyster Bay Sewer District					
2	Operating Fund - Expenditures					
3	Years Ended December 31, 2023 and 2022					
4		<u>ACCOUNT #</u>		<u>2023</u>		<u>2022</u>
5	<u>GENERAL GOVERNMENT SUPPORT</u>					
6	Credit Card Fees	1375	4	\$		\$
7	Unallocated Insurance, Contractual	1910	4			
8	Municipal Assn Dues, Contractual	1920	4			
9	Judgments and Claims, Contractual	1930	4			
10	Pur of Land/Right of Way, Equip&Cap Outlay	1940	2			
11	Taxes & Assess on Municipal Prop, Contractual	1950	4			
12	Payment of MTA Payroll Tax, Contractual	1980	4	6,689		8,519
13	General Government Support, Other, Personal Services	1989	1			
14	General Government Support, Other, Equip&Cap Outlay	1989	2			
15	General Government Support, Other, Contractual	1989	4			
16	General Government Support, Other, Employee Benefits	1989	8			
17	Total General Government Support			6,689		8,519

	A	B	C	D	E	F
4		ACCOUNT #		2023		2022
18	HOME AND COMMUNITY SERVICES					
19	Sewer Administration					
20	Personal Services	8110	1	315,993		394,316
21	Equipment & Capital Outlay	8110	2			
22	Contractual Expenditures	8110	4	262,066		271,989
23	Employee Benefits	8110	8			
24	Total Sewer Administration			578,059		666,305
25	Sanitary Sewers					
26	Personal Services	8120	1			
27	Equipment & Capital Outlay	8120	2			
28	Contractual Expenditures	8120	4			
29	Employee Benefits	8120	8			
30	Total Sanitary Sewers					
31	Sewage Treatment and Disposal					
32	Personal Services	8130	1	1654020		1,631,628
33	Equipment & Capital Outlay	8130	2			
34	Contractual Expenditures	8130	4	729196		589,066
35	Employee Benefits	8130	8			
36	Total Sewage Treatment and Disposal			2,383,216		2,220,694
37	Discount on Sewer Rents					
38	Discount on Sewer Rents	8136	4			
39	Total Discount on Sewer Rents					

	A	B	C	D	E	F
4		ACCOUNT #		2023		2022
40	Storm Sewers					
41	Personal Services	8140	1			
42	Equipment & Capital Outlay	8140	2			
43	Contractual Expenditures	8140	4			
44	Employee Benefits	8140	8			
45	Total Storm Sewers					
46	Joint Sewer Project					
47	Personal Services	8150	1			
48	Equipment & Capital Outlay	8150	2			
49	Contractual Expenditures	8150	4			
50	Employee Benefits	8150	8			
51	Total Joint Sewer Project					
52	Other Sanitation					
53	Personal Services	8189	1			
54	Equipment & Capital Outlay	8189	2			
55	Contractual Expenditures	8189	4			
56	Employee Benefits	8189	8			
57	Total Other Sanitation					
58	Emergency Disaster Work					
59	Personal Services	8760	1			
60	Equipment & Capital Outlay	8760	2			
61	Contractual Expenditures	8760	4			
62	Employee Benefits	8760	8			
63	Total Emergency Disaster Work					
64	TOTAL HOME & COMMUNITY SERVICES			2,961,275		2,886,999

	A	B	C	D	E	F
4		ACCOUNT #		2023		2022
65	EMPLOYEE BENEFITS					
66	State Retirement	9010	8	245905		239,190
67	Social Security	9030	8	150505		154,753
68	Worker's Compensation	9040	8	29964		58,836
69	Life Insurance	9045	8			
70	Unemployment Insurance	9050	8			
71	Disability Insurance	9055	8	7422		8,400
72	Hospital and Medical (Dental) Insurance	9060	8	888262		774,652
73	Union Welfare Benefits	9070	8			
74	Other Employee Benefits (specify	9089	8			
75	Total Employee Benefits			1,322,058		1,235,831
76	DEBT PRINCIPAL					
77	Term Bonds	9700	6			
78	Serial Bonds	9710	6	279749		265,679
79	Installment Bonds	9720	6			
80	Bond Anticipation Notes (BANs)	9730	6			
81	Subscription-Based IT Arrangement	9781	6			
82	Installment Purchase Debt	9785	6			
83	Leases, Principal	9788	6			
84	Other Debt, Principal	9789	6			
85	State or Authority Loans	9790	6			
86	Other Government	9797	6			
87	Total Debt Principal			279,749		265,679

	A	B	C	D	E	F
4		ACCOUNT #		2023		2022
88	<u>TOTAL DEBT INTEREST</u>					
89	Term Bonds	9700	7			
90	Serial Bonds	9710	7	28720		42,004
91	Installment Bonds	9720	7			
92	Bond Anticipation Notes (BANs)	9730	7			
93	Subscription-Based IT Arrangement	9781	7			
94	Installment Purchase Debt	9785	7			
95	Leases, Interest	9788	7			
96	Other Debt Interest	9789	7			
97	State or Authority Loans	9790	7			
98	Interfund Loans	9795	7			
99	Other Government	9797	7			
100	Total Debt Interest			28,720		42,004
101	TOTAL EXPENDITURES			4,598,491		4,439,032
102	<u>OTHER FINANCING USES OF FUNDS</u>					
103	Transfers, Other Funds	9901	9			
104	Transfers, Capital Projects Fund	9950	9	53086		197,324
105	Transfers, Debt Service Fund	9970	9			
106	TOTAL OTHER FINANCING USES OF FUNDS			53,086		197,324
107	TOTAL EXPENDITURES & OTHER USES			\$ 4,651,577		\$ 4,636,356
108						

Oyster Bay Sewer District
Operating Fund - Changes in Balance
Years Ended December 31, 2023 and 2022

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
Fund Balance - Beginning of Fiscal Year*	8021	<u>\$ 530,251</u>	<u>\$ 751,581</u>
Prior period adjustments	8012/(8015)	<u></u>	<u></u>
Restated Fund Balance - Beginning of Fiscal Year	8022**	<u>530,251</u>	<u>751,581</u>
Add: Revenues and Other Sources		<u>5,010,428</u>	<u>4,415,026</u>
Deduct: Expenditures and Other Uses		<u>4,651,577</u>	<u>4,636,356</u>
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses		<u>358,851</u>	<u>(221,330)</u>
Fund Balance - End of Fiscal Year*	8029***	<u><u>\$ 889,102</u></u>	<u><u>\$ 530,251</u></u>

*Total includes Reserved and Unreserved Fund Balance.

** Beginning Fund Balance has been provided.

Please fully explain any changes to the Beginning Fund Balance and any Special Reserve.

***Ending Fund Balance requires manual computation.

Oyster Bay Sewer District

Operating Fund - Budgets

2023 and Adopted 2024

	ACCOUNT #	2023 Originally Adopted Budget	2023 Modified Budget	Next Year (2024) Adopted Budget
REVENUES				
Real Property Taxes	1049	\$ 4,048,395	\$ 4,048,394	\$ 4,326,330
Real Property Tax Items	1099	150,000	150,000	170,000
Departmental Income	2199	601,087	601,088	691,665
Intergovernmental Charges	2399			
Use of Money ad Property	2499	5,000	5,000	26,000
Licenses and Permits	2599			
Fine and Forfeitures	2649			
Sales of Property and Compesation for Loss	2699			
Other Revenues	2799			
Interfund Revenues	2899			
State Aid	3099			
Federal Aid	4099			
TOTAL ESTIMATED REVENUES		4,804,482	4,804,482	5,213,995
OTHER FINANCING SOURCES				
Appropriated Reserves and Restricted Fund Balance	511			
Obligations Authorized	530			
Appropriated Fund Balance	599	198,586	198,586	181,275
Operating Transfer	5099			
Proceeds of Obligations	5799			
TOTAL OTHER FINACING SOURCES		198,586	198,586	181,275
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 5,003,068	\$ 5,003,068	\$ 5,395,270
EXPENDITURES				
General Government Support	1999			
Home And Community Services	8999	\$ 3,064,667	2,961,274	3,242,032
Employee Benefits	9199	1,239,701	1,328,751	1,449,438
Debt Service	9899	310,000	308,469	310,000
TOTAL ESTIMATED EXPENDITURES		4,614,368	4,598,494	5,001,470
OTHER FINANCING USES				
Other Budgetary Purposes	962			
Unappropriated Revenues	990			
Interfund Transfer	9999	388,700	53,086	393,800
TOTAL OTHER FINANCING USES OF FUNDS		388,700	53,086	393,800
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 5,003,068	\$ 4,651,580	\$ 5,395,270

**Oyster Bay Sewer District
Capital Fund - Balance Sheets
December 31, 2023 and 2022**

	ACCOUNT #	2023	2022
<u>ASSETS</u>			
Cash	200	\$ 22,726	\$ 21,961
Cash in Time Deposits	201		
Cash with Fiscal Agent	223		
Cash Special Reserves	230		
Cash in Time Deposits, Special Reserves	231		
Accounts Receivable	380		
Accrued Interest Receivable	381		
Due From Other Funds	391	13,224	69,097
Deposits with Other Governments	395		
State and Federal Receivables	410		
Due from Other Governments	440		
Due from Town of Oyster Bay	440A		
Inventory of Materials and Supplies	445		
Investments in Securities	450		
Investments in Repurch. Agreements	451		
Investments in Securities, Special Reserves	452		
Invest in Repurch Agree, Special Reserves	453		
Leases Receivable	454		
Securities and Mortgages	455		
Prepaid Expenses	480		
Miscellaneous Current Assets (specify	489		
Total Assets		\$ 35,950	\$ 91,058
 <u>Deferred Outflow of Resources</u>			
Deferred Outflow of Resources	495		
Total Deferred Outflows of Resources		\$	\$
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$ 35,950	\$ 91,058

	ACCOUNT #	2023	2022
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
Accounts Payable	600	\$ 5,840	\$ 60,950
Accrued Liabilities	601		
State or Authority Loans Payable	619		
Bond Anticipation Notes Payable	626		
Due to Other Funds	630		
Due to Other Governments	631		
Due to Town of Oyster Bay	631A		
Due to Financial Institution for Overdrawn Accounts	633		
Other Liabilities (specify)	688	16,349	16,349
Guaranty & Bid Deposits	730		
Total Liabilities		22,189	77,299
Deferred Inflows of Resources	691		
Total Deferred Inflows of Resources		-	-
Fund Balance:			
Not in Spendable Form	806		
Must Remain Intact	807		
Capital Reserve	878		
Reserve for Repairs	882		
Reserve for Solid Waste Management Facility	898		
Other Restricted Fund Balance	899		
Committed Fund Balance	913		
Assigned Appropriated Fund Balance	914		
Assigned Unappropriated Fund Balance	915	13,761	13,759
Unassigned Fund Balance (USE ONLY FOR DEFICIT)	917		
Total Fund Balance		13,761	13,759
ALL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		\$ 35,950	\$ 91,058

**Oyster Bay Sewer District
Capital Fund - Revenue
Years Ended December 31, 2023 and 2022**

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
<u>INTERGOVERNMENTAL CHARGES</u>			
Miscellaneous Revenue, Other Governments	2389	\$	\$
Share of Joint Activity, Other Governments	2390		
Debt Service, Other Governments	2392		
Capital Projects, Other Local Governments	2397		
TOTAL INTERGOVERNMENTAL CHARGES			
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	2401		
Lease Payments Collected	2421		
TOTAL USE OF MONEY AND PROPERTY			
<u>LICENSES AND PERMITS</u>			
Licenses, Other	2545		
TOTAL LICENSES AND PERMITS			
<u>SALES OF PROPERTY AND COMPENSATION FOR LOSS</u>			
Insurance Recoveries	2680		
Other Compensation for Loss	2690		
TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS			

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Refunds of Prior Year's Expenditures	2701		
Gifts and Donations	2705		
Grants from Local Governments	2706		
Premium on Obligations	2710		
Unclassified (specify	2770		
Contributed Services	2780		
TOTAL MISCELLANEOUS LOCAL SOURCES			
<u>STATE AID</u>			
State Aid - Capital Projects	3097		
State Aid - Emergency Disaster	3960		
State Aid - Other Home and Community Services	3989		
State Aid - Sewer	3990		
State Aid - Natural Resources Capital Projects	3997		
TOTAL STATE AID			
<u>FEDERAL AID</u>			
Federal Aid - Capital Projects	4097		
Federal Aid - Emergency Disaster Assistance	4960		
Federal Aid - Other Home and Comm Services	4989		
Federal Aid - Sewer Capital Projects	4990		
Federal Aid - Other Home and Comm Services Capital Proj	4997		
TOTAL FEDERAL AID			
TOTAL REVENUES			

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
OTHER FINANCING SOURCES			
<u>INTERFUND TRANSFERS</u>	5031	<u>53,086</u>	<u>197,324</u>
TOTAL INTERFUND TRANSFERS		<u>53,086</u>	<u>197,324</u>
<u>PROCEEDS OF OBLIGATIONS</u>			
Term Bonds	5700	<u> </u>	<u> </u>
Serial Bonds	5710	<u> </u>	<u> </u>
Statutory Installment Bonds	5720	<u> </u>	<u> </u>
Bond Anticipation Notes	5730	<u> </u>	<u> </u>
BANs Redeemed from Appropriations	5731	<u> </u>	<u> </u>
Subscription-Based IT Arrangement	5781	<u> </u>	<u> </u>
Installment Purchase Debt	5785	<u> </u>	<u> </u>
Leases	5788	<u> </u>	<u> </u>
Other Debt	5789	<u> </u>	<u> </u>
State or Authority Loans	5790	<u> </u>	<u> </u>
TOTAL PROCEEDS OF OBLIGATIONS		<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES		<u>53,086</u>	<u>197,324</u>
TOTAL REVENUES & OTHER FINANCING SOURCES		<u>\$ 53,086</u>	<u>\$ 197,324</u>

	A	B	C	D	E	F
1	Oyster Bay Sewer District					
2	Capital Fund - Expenditures					
3	Years Ended December 31, 2023 and 2022					
4		<u>ACCOUNT #</u>		<u>2023</u>		<u>2022</u>
5	<u>HOME AND COMMUNITY SERVICES</u>					
6	Sewer Administration, Equip & Cap Outlay	8110	2			
7	Sanitary Sewers, Equip & Cap Outlay	8120	2			
8	Sewage Treatment Disposal, Equip & Cap Outlay	8130	2			
9	Storm Sewers, Equip & Cap Outlay	8140	2			
10	Joint Sewer Projects, Equip & Cap Outlay	8150	2			
11	Sewer, Equip & Cap Outlay	8197	2	53,086		197,324
12	Flood & Erosion Control, Equip & Cap Outlay	8745	2			
13	Emergency Disaster Work, Personal Services	8760	1			
14	Emergency Disaster Work, Equip & Cap Outlay	8760	2			
15	Emergency Disaster Work, Contr Expend	8760	4			
16	Broadband Improvements, Equip & Cap Outlay	8780	2			
17	Home & Community Services, other, Equip & Cap Outlay	8989	2			
18	Other Home & Community Services, Equip & Cap Outlay	8997	2			
19	TOTAL HOME AND COMMUNITY SERVICES			53,086		197,324
20	TOTAL EXPENDITURES			53,086		197,324
21	<u>INTERFUND TRANSFERS</u>	9901	9			
22	TOTAL EXPENDITURES & OTHER USES			\$ 53,086		\$ 197,324
23						

Oyster Bay Sewer District
Capital Fund - Changes in Equity
Years Ended December 31, 2023 and 2022

	ACCOUNT #	2023	2022
Fund Equity - Beginning of Fiscal Year*	8021	\$ 13,761	\$ 13,761
Prior period adjustments	8012/(8015)		
Restated Fund Equity - Beginning of Fiscal Year	8022**	13,761	13,761
Add: Revenues and Other Sources		53,086	197,324
Deduct: Expenditures and Other Uses		53,086	197,324
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses			
Fund Equity - End of Fiscal Year*	8029***	\$ 13,761	\$ 13,761

*Total includes Reserved and Unreserved Fund Balance.

** Beginning Fund Balance has been provided.

Please fully explain any changes to the Beginning Fund Balance and any Special Reserve.

***Ending Fund Equity requires manual computation.

Oyster Bay Sewer District
Debt Service - Balance Sheets
December 31, 2023 and 2022

None for 23

	ACCOUNT #	2023	2022
<u>ASSETS</u>			
Cash	200	\$	\$
Cash in Time Deposits	201		
Cash with Fiscal Agent	223		
Cash Special Reserves	230		
Cash in Time Deposits, Special Reserves	231		
Accounts Receivable	380		
Accrued Interest Receivable	381		
Due From Other Funds	391		
Due from Other Governments	440		
Due from Town of Oyster Bay	440A		
Investments in Securities	450		
Investments in Repurch. Agreements	451		
Investments in Securities, Special Reserves	452		
Invest in Repurch Agree, Special Reserves	453		
Miscellaneous Current Assets (Specify	489		
TOTAL ASSETS		\$	\$
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources	495		
TOTAL DEFERRED OUTFLOWS OF RESOURCES		\$	\$
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$	\$

	ACCOUNT #	2023	2022
<u>LIABILITIES AND FUND EQUITY</u>			
Accounts Payable	600	\$	\$
Bond Interest and Matured Bonds Payable	629		
Due to Other Funds	630		
Due to Other Governments	631		
Due to Town of Oyster Bay	631A		
Due to Financial Institution for Overdrawn Accounts	633		
Accrued Interest Payable	651		
Other Liabilities	688		
Total Liabilities			
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows of Resources	691		
Deferred Taxes	694		
Total Deferred Inflows of Resources			
Fund Balance:			
Not in Spendable Form	806		
Must Remain Intact	807		
Reserve for Debt	884		
Other Restricted Fund Balance	899		
Committed Fund Balance	913		
Assigned Appropriated Fund Balance	914		
Assigned Unappropriated Fund Balance	915		
Unassigned Fund Balance (USE ONLY FOR DEFICIT)	917		
Total Fund Equity			
TOTAL LIABILITIES AND FUND EQUITY		\$	\$

Oyster Bay Sewer District
Debt Service - Revenue
Years Ended December 31, 2023 and 2022

None for 23

	ACCOUNT #	2023	2022
<u>REAL PROPERTY TAXES</u>			
Real Property Taxes	1001	\$	\$
Special Assessments	1030		
TOTAL REAL PROPERTY TAXES		<u>0</u>	<u>0</u>
<u>REAL PROPERTY TAX ITEMS</u>			
Other Payments in Lieu of Taxes (PILOT)	1081		
TOTAL REAL PROPERTY TAX ITEMS		<u>0</u>	<u>0</u>
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	2401		
TOTAL USE OF MONEY AND PROPERTY		<u>0</u>	<u>0</u>
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Refund of Prior Year Expenditures	2701		0
Premiums on Obligations	2710		0
Unclassified specify ()	2770		
TOTAL MISCELLANEOUS LOCAL SOURCES		<u>0</u>	<u>0</u>
TOTAL REVENUES		<u>0</u>	<u>0</u>
<u>INTERFUND TRANSFERS</u>			
INTERFUND TRANSFERS	5031		0
INTERFUND TRANSFERS FOR DEBT SERVICE	5050		
TOTAL INTERFUND TRANSFERS		<u>0</u>	<u>0</u>
<u>PROCEEDS ON OBLIGATIONS</u>			
Serial Bonds	5710		
Other Debt	5789		0
Advance Refunding Bonds	5791		0
Current Refunding Bonds	5792		0
TOTAL PROCEEDS ON OBLIGATIONS		<u>0</u>	<u>0</u>
TOTAL REVENUES & OTHER FINANCING SOURCES		<u>\$</u>	<u>\$</u>

Oyster Bay Sewer District
Debt Service - Expenditures
Years Ended December 31, 2023 and 2022
None for 23

	ACCOUNT #	2023	2022
<u>GENERAL GOVERNMENT SUPPORT</u>			
Fiscal Agents Fee, Contractual	1380	#	
General Government Support-Other, Contractual	1989	#	
TOTAL GENERAL GOVERNMENT SUPPORT		<u>0</u>	<u>0</u>
<u>DEBT PRINCIPAL</u>			
Term Bonds	9700	#	
Serial Bonds	9710	#	
Installment Bonds	9720	#	
Bond Anticipation Notes (BANs)	9730	#	
Installment Purchase Debt	9785	#	
LT Debt, Other Specify()	9789	#	
State or Authority Loans	9790	#	
Other Government	9797	#	
TOTAL DEBT PRINCIPAL			
<u>TOTAL DEBT INTEREST</u>			
Term Bonds	9700	#	
Serial Bonds	9710	#	
Installment Bonds	9720	#	
Bond Anticipation Notes (BANs)	9730	#	
Installment Purchase Debt	9785	#	
LT Debt, Other Specify()	9789	#	
State or Authority Loans	9790	#	
Interfund Loans	9795	#	
Other Government	9797	#	
TOTAL DEBT INTEREST			
TOTAL EXPENDITURES			
<u>OTHER FINANCING USES OF FUNDS</u>			
Transfers, Other Funds	9901	#	
Transfers, Capital Projects Fund	9950	#	
TOTAL OTHER FINANCING USES OF FUNDS			
<u>OTHER USES</u>			
Repayemnts to Esc Agent Advance Ref Bonds	9991	#	
TOTAL OTHER USES		<u>0</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER USES		<u>\$</u>	<u>\$</u>

**Oyster Bay Sewer District
Debt Service - Changes in Equity
Years Ended December 31, 2023 and 2022**

None for 23

	ACCOUNT #	2023	2022
Fund Equity - Beginning of Fiscal Year*	V8021	\$	\$
Prior period adjustments			
Restated Fund Equity - Beginning of Fiscal Year	V8022		
Add: Revenues and Other Sources			
Deduct: Expenditures and Other Uses			
Revenues and Other Sources Over (Under)			
Expenditures and Other Uses			
Fund Equity - End of Fiscal Year*	H8029***	\$	\$

*Total includes Reserved and Unreserved Fund Balance.

** Beginning Fund Balance has been provided.

Please fully explain any changes to the Beginning Fund Balance and any Special Reserve.

Oyster Bay Sewer District
Custodial Funds - Balance Sheets
December 31, 2023 and 2022

	ACCOUNT #	2023	2022
<u>ASSETS</u>			
Cash	200	\$	\$
Time Deposits	201		
Cash Special Reserves	230		
Cash in Time Deposits, Special Reserves	231		
Accounts Receivable	380		
Accrued Interest Receivable	381		
Due From Other Funds	391		
Due From Other Governments	440		
Investments in Securities	450		
Investments in Repurchase Agreements	451		
Investments in Securities, Special Reserves	452		
Invest in Repurch Agree, Special Reserves	453		
Securities & Mortgages	455		
Accrued Interest on Securities	456		
Personal Property	457		
Real Property	458		
Securities & Mortg Bank Coll	459		
Deferred Compensation Plan Assets	460		
Misc Current Assets (Specify)	489		
TOTAL ASSETS		\$	\$
<u>Deferred Outflow of Resources</u>			
Deferred Outflow of Resources	495		
Total Deferred Outflows of Resources		\$	\$
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$	\$
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts Payable	600	\$	\$
Due to Other Funds	630		
Due to Other Governments	631		
Other Liabilities (Specify)	688		
Total Liabilities		\$	\$
<u>Deferred Inflow of Resources</u>			
Deferred Inflow of Resources	691		
Total Deferred Inflows of Resources		\$	\$
Fund Balance:			
Net Position - Restricted for Other Purposes	923		
Net Position - Unrestricted	924		
Total Fund Balance			
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		\$	\$

Oyster Bay Sewer District
Custodial Funds - Statement of Changes in Fiduciary Net Position
Years Ended December 31, 2023 and 2022

	<u>ACCOUNT #</u>	<u>2023</u>	<u>2022</u>
<u>ADDITIONS</u>			
<u>USE OF MONEY AND PROPERTY</u>			
Interest and Earnings	2401		
TOTAL USE OF MONEY AND PROPERTY			
<u>MISCELLANEOUS LOCAL SOURCES</u>			
Gifts and Donations	2705		
Unclassified (specify _____)	2770		
TOTAL MISCELLANEOUS LOCAL SOURCES			
TOTAL ADDITIONS		-	-
<u>REDUCTIONS</u>			
Other Custodial Activities Equip & Cap	1935		
Other Custodial Activities Contractual	1935		
Other Employee Benefits (specify _____)	9089		
TOTAL REDUCTIONS		-	-
<u>NET INCREASE (DECREASE) IN FIDUCIARY ACTIVITY</u>		\$	\$
NET POSITION-BEGINNING			
NET POSITION-ENDING		\$	\$

Oyster Bay Sewer District
General Fixed Assets and Net Investment in Capital Assets
December 31, 2023

FIXED ASSETS(LEASES) AND PENSION RELATED

A summary of changes within the General Fixed Assets Account Group for the year ended December 31, 2023 is as follows.

		Balance			Balance
	ACCOUNT #	1/1/2023	Additions	Deletions	12/31/2023
Pension Related					
Net Pension Asset - Proportionate Share	108	\$ 436,739			\$ 436,739
TOTAL PENSION RELATED		\$ 436,739	\$ -	\$ -	\$ 436,739
Fixed Assets					
		Balance			Balance
	ACCOUNT #	1/1/2023	Additions	Deletions	12/31/2023
Land	101	\$ 26,000			\$ 26,000
Buildings	102	1,154,020			1,154,020
Improvements Other Than Buildings	103	18,634,055	44,173		18,678,228
Machinery and Equipment	104	844,702	4,263		848,965
Construction Work in Progress	105	7,840			7,840
Infrastructure	106	1,524,942	4,650		1,529,592
Other Capital Assets	107	-			-
Accum Deprec Buildings	112	(811,992)	(30,495)		(842,478)
Accum Deprec Imp Other than Bld	113	(9,016,816)	(494,785)		(9,511,601)
Accum Deprec Machinery & Equip	114	(653,325)	(42,942)		(696,271)
Accum Deprec Infrastructure	116	(1,041,181)	(21,595)		(1,062,746)
Accum Deprec Other Capital Assets	117	-			-
Intangible Lease Asset - Land	121	-			-
Intangible Lease Asset - Building	122	-			-
Intangible Lease Asset - Mach & Equip	124	-			-
Intangible Lease Asset - Other	127	-			-
Subscription-Based IT Arrangement	128	-			-
Accum Amort, Intang Lease Asset - Land	131	-			-
Accum Amort, Intang Lease Asset - Building	132	-			-
Accum Amort, Intang Lease Asset - Mach & Equip	134	-			-
Accum Amort, Intang Lease Asset - Other	137	-			-
Accum Amort, Subscription-Based IT Arrangement	138	-			-
TOTAL FIXED ASSETS		\$ 10,668,443	\$ (536,697)	\$ -	\$ 10,131,746

Please indicate opening balances by major category.

*This amount must agree

	2023	2022
Total Non-Current Govt Assets	Sum * \$ 10,668,443	\$ 11,105,182

SECTION REQUIRED BY GFOA note formulas included in schedule
Net investment in capital assets

	2023	2022
Total Capital Assets, net of depreciation	\$ 10,131,746	\$ 10,668,443
Plus:		
Deferred charges on refunding	11,583	23,165
Less:		
General obligation bonds, <u>exclusive of premiums</u>	(320,842)	(626,787)
Add offsetting:		
Non-capital debt outstanding		
Non-capital debt outstanding		
Non-capital debt outstanding		
Total capital related general obligation bonds	(320,842)	(626,787)
Less:		
Accounts payable / accrued liabilities related to capital	(5,841)	(60,949)
Retainage payable	-	-
Capital lease	-	-
BAN's payable	-	-
Add offsetting:		
Non Capital BANs	-	-
LT Non Capital BANs	-	-
Add offsetting:		
Portion of borrowing not expended as of year-end		
Net investment in capital assets	\$ 9,810,904	\$ 10,003,872

Oyster Bay Sewer District
General Long Term Debt
December 31, 2023

Summary of long-term debt transactions

	ACCOUNT #	Balance 1/1/2023	Issued	Repayment	Other Net Increase or (Decrease)	Balance 12/31/2023
Retained Percentages Contracts Payable	605					-
State or Authority Loans Payable	619					-
Bond Anticipation Notes Payable	626					-
Bonds Payable	628	574,395		(279,749)		294,646
Due to Other Government	631					-
Due to Employees' Retirement System	637					-
Net Pension Liability - Proportionate Share	638		1,167,091			1,167,091
Subscription-Based IT Arrangement Liability	681					-
Lease Liability	682					-
Total OPEB Liability	683	10,476,828	1,753,186	(1,451,933)		10,778,081
Installment Purchase Contract (IPC) Debt	685					-
Judgments and Claims Payable	686					-
Compensated Absences	687	628,517	49,454			677,971
Other Long Term Debt	689					-
TOTAL LIABILITIES		\$ 11,679,740	\$ 2,969,731	\$ (1,731,682)	\$	\$ 12,917,789 *

(Note: This account group should not include Long-Term Debt of Proprietary Funds)

*This amount must agree.

	2023	2022
Total Non-Current Govt Liabilities	* <u>\$ 12,917,789</u>	<u>\$ 11,679,740</u>

**Oyster Bay Sewer District
Debt Maturity Schedule
December 31, 2023**

OYS	FUND	BOND O/S	PAY DATE	PRINCIPAL	INTEREST	TOTAL
12	SS08	\$574,395.00	2/15/23	\$0.00	\$14,359.88	\$14,359.88
12	SS08	\$574,395.00	8/15/23	\$279,749.00	\$14,359.88	\$294,108.88
				\$279,749.00	\$28,719.76	\$308,468.76
12	SS08	\$294,646.00	2/15/24	\$0.00	\$7,366.15	\$7,366.15
12	SS08	\$294,646.00	8/15/24	\$294,646.00	\$7,366.15	\$302,012.15
				\$294,646.00	\$14,732.30	\$309,378.30
			2022 O/S	\$574,395.00	\$43,452.06	
			2023 issue -	\$0.00	\$0.00	
			2023 pymt	\$279,749.00	\$28,719.76	
			2023 O/S	\$294,646.00	\$14,732.30	

Source: Rob Darienzo, Director of Finance

NO REFUNDING 2023

PLEASE PROVIDE UPDATED MATURITY SCHEDULE FOR OTHER DEBT

**Oyster Bay Sewer District
Cash, Investments and Collateral
December 31, 2023**

At December 31, 2023, the District's bank deposit balances were collateralized by FDIC insurance or securities held as follows:

- 1) Federal Deposit Insurance Corporation
- 2) Collateral held by the District's agent, a third party financial institution, in the District's name
- 3) Collateral held by pledging financial institution's trust department or agent in the name of the District
- 4) Irrevocable stand-by Letter of Credit issued by the Federal Home Loan Bank, held by the pledging institution in the District's name
- 5) Collateral held but not in the District's name
- 6) Uncollateralized

ALL AMOUNTS SHOULD BE CAPPED TO BANK / INSTITUTION BALANCES.
(This should agree to your Financial Statement Disclosure on custodial Credit Risk)

The District's bank balances and collateral held at December 31, 2023 are categorized as follows:

Name of Bank	Book Balance	Bank Balance	1	2	3	4	5	6	Total
Valley National Bank - checking	5,067	94,343	94,343						94,343
Valley National Bank - savings	946,853	946,853	250,000	696,853					946,853
TOTALS	\$ 951,920	\$ 1,041,196 *	\$ 344,343	\$ 696,853	\$	\$	\$	\$	\$ 1,041,196 *

Codes (200, 201, 220, 230, 231, 235)(Exclusive of Petty Cash 210 and Fiscal Agent 223)

Must agree *

PER FUND	TOTAL CASH
Operating Fund	929,194
Capital Fund	22,726
Debt Service	-
Custodial Funds	-
TOTAL ALL FUNDS	\$ 951,920

The District's investment balances (CLASS, I-Bills, etc.) at December 31, 2023 are categorized as follows:
(This should agree to your Financial Statement Disclosure on Investments)

- 1) Level 1 - inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- 2) Level 2 - inputs, other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly.
- 3) Level 3 - inputs are unobservable inputs for an asset or liability.

Name of Bank / Institution	Book Balance	Bank / Institution	1	2	3	Total
NYCLASS	4,738	4,738	4,738			4,738
TOTALS	\$ 4,738	\$ 4,738 **	\$ 4,738	\$	\$	\$ 4,738 **

Codes (450, 451, 452, 453)

Must agree **

PER FUND	TOTAL INVESTMENTS
Operating Fund	4,738
Capital Fund	-
Debt Service	-
Custodial Funds	-
TOTAL ALL FUNDS	\$ 4,738

NOTICE ADDITIONAL COLUMN IDENTIFYING TYPE OF ACCOUNT

The District's bank reconciliation for all checking, savings and CD accounts held by the District at December 31, 2023 are as follows:

Name of Bank	Account # (Use last 4)	C-Checking CD-Certificate Deposit O-Other Specify	S-Savings SAP-Savings Account OP-Operating Custodial	Fund(s) CAP-Capital CUST-	Bank Balance	Add: Deposit in Transit	Less: Outstanding Checks	Adjustments	Adjusted Bank Balance
Valley National Bank - checking	9344	C	OP		\$ 94,343		\$ 89,276		\$ 5,067
Valley National Bank - savings	0021	S	OP		\$ 946,853				\$ 946,853
									-
									-
									-
									-
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									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
TOTALS					\$ 1,041,196 **	\$	\$ 89,276	\$	\$ 951,920 *

Total Bank Balance for all accounts	\$ 1,041,196 **	Linked to Cash, Investment and Collateral Schedule	Total Cash	\$ 951,920 *
-------------------------------------	-----------------	--	------------	--------------

Code 210	
Petty Cash	50
	<hr/>
	\$ 951,970

Must agree **

Must agree *

Oyster Bay Sewer District

All Funds - Cash Collections***

Year Ended December 31, 2023

	Balances per Trial Balance at 12/31/2023	Receivable s Reversed as of	Receivables at 12/31/2023	Balances to be Reported at 12/31/2023
Real Property Taxes	4,048,394			4,048,394
Real Property Tax Items	183,020			183,020
Non Property Tax Items				0
Water Sales and Other Charges	690,710			690,710
Unmetered Water Sales				0
Water Service Charges				0
Interest and Penalties on Water Rents				0
Other Home and Community Services Income				0
Interest and Earnings on Investments	78,028			78,028
Rental of Real Property				0
Sales of Property and Compensation fot Loss	3,005			3,005
Other Unclassified Revenue	7,271			7,271
State Aid				0
Federal Aid				0
Interfund Transfers From Other Funds				0
Proceeds of Obligations				0
Total All Funds - Cash Collections	\$ 5,010,428	\$	\$	\$ 5,010,428

*** = Revenue totals do not include transactions recorded in capital accounts maintained by the Town.

Oyster Bay Sewer District

All Funds - Expenditures Paid***

Year Ended December 31, 2023

	Balances per Trial Balance at 12/31/2023	Add Payables Reversed at 1/1/2023	Less Payables at 12/31/2023	Balances to be Reported at 12/31/2023
Personal Services	1,970,013	28,898	31,520	1,967,391
Equipment & Capital Outlay				
Contractual Expenditures	997,955	122,126	164,525	955,556
Employee Benefits	1,322,058			1,322,058
Debt Service - Principal and Interest	308,469			308,469
Interfund Transfers to Other Funds				
Capital Outlay	53,086			53,086
Total All Funds - Expenditures Paid	\$ 4,651,581	\$ 151,024	\$ 196,045	\$ 4,606,560

*** = Expenditure totals do not include transaction recorded in capital accounts maintained by the Town.

**Oyster Bay Sewer District
Employee Benefits
December 31, 2023**

Employee counts should reflect the ACTUAL number of employees at the END of the fiscal year.

Total Full Time Employees	19
Total Part Time Employees	4

			Employees receiving benefits		
			# of Full Time	# of Part Time	# of Retirees
EMPLOYEE BENEFITS					
State Retirement	9010.8	245,905	19	1	
Social Security	9030.8	150,505	19	3	
Worker's Compensation	9040.8	29,964	19	3	
Life Insurance	9045.8	0	0		
Unemployment Insurance	9050.8	0	0		
Disability Insurance	9055.8	7,422	19		
Hospital and Medical (Dental) Ins	9060.8	888,262	19	3	13
Union Welfare Benefits	9070.8	0			
Other Employee Benefits (specify	9089.8	0			
TOTAL EMPLOYEE BENEFITS	Must equal total .8 all funds	<u>\$1,322,058</u>			

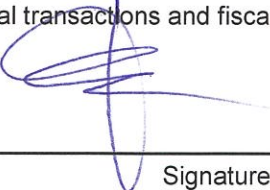
**Oyster Bay Sewer District
Comments
Year Ended December 31, 2023**

Additional Information for miscellaneous accounts
Tab Account Details

Actual variances from prior year estimates 20% or more (if applicable)
Tab Account Details

Deferred inflows of resources 5 % or more of liabilities and fund balance (if applicable)
Tab Account Details

I, Thomas D. Galasso, certify that I am the fiscal officer of the Oyster Bay Sewerage and that this report, to the best of my knowledge, information and belief, is a true and correct statement of financial transactions and fiscal condition of the district for the fiscal year ended December 31, 2023.



Signature

Chairman
Title

15 Bay Avenue
Oyster Bay, NY 11771

Official Address



Date

Office Telephone No. (516) 922-4171